IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 20TH JULY 2007 / 29TH ASHADHA 1929

WP(C).No. 22377 of 2007(L)

PETITIONER:

HOTEL CEE DEE REGENCY,
ANICODE, CHITTOOR, PALAKKAD,
REPRESENTED BY ITS MANAGING PARTNER,
C.D.JOSHY, AGED 46 YEARS, S/O.DAMODARAN.

BY ADV. SMT.P.DEEPTHI

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER (AA),
PALAKKAD.

2. THE DEPUTY COMMISSIONER (APPEALS),
ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 22377 of 2007

Dated, this the 20th day of July, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the period June, 2005 to March, 2006, there will be stay against recovery proceedings till disposal of the appeal on petitioner remitting 1/3rd of the demand within six weeks from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeal and in that case, appeal will be taken up in the usual course.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg